

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John T. O'Connell  
DOCKET NO.: 03-28074.001-R-1  
PARCEL NO.: 18-18-402-008-0000

The parties of record before the Property Tax Appeal Board are John T. O'Connell, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn Fagel/Haber, Chicago, and the Cook County Board of Review.

The subject property consists of a 22,628 square foot parcel improved with a 12-year-old, two-story style single-family dwelling of stucco construction located in Lyons Township, Cook County. Amenities include four full baths, a full basement, air conditioning, four fireplaces and a three car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing four suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of masonry, stucco or frame and masonry construction from one to eleven years old. The comparable dwellings contain from three to five full baths, half-baths, full basements, air conditioning, fireplaces and multiple car garages. The comparables range in size from 5,351 to 8,292 square feet of living area and have improvement assessments ranging from \$12.10 to \$15.27 per square foot of living area. The appellant's petition also suggests the subject dwelling contains 6,309 square feet of living area, while the board of review's documents suggest the subject contains 7,342 square feet of living area. In support of this argument, the appellant submitted a 2003 residential appraisal with a sketch of the subject prepared by a State of Illinois licensed appraiser. The sketch indicates the appraiser utilized standard appraisal methodology to determine 6,309 square feet of living area for the subject. A copy of the subject's 2003 board of review final decision was also included. Based on this evidence, the

(Continued on Next Page)

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	14,481
IMPR.:	\$	90,000
TOTAL:	\$	104,481

Subject only to the State multiplier as applicable.

appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$101,081 was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of two-story style single-family dwellings of masonry or frame and masonry construction from 13 to 16 years old. The comparables contain three full baths, basements, air conditioning, fireplaces and two or three car garages. These properties range in size from 4,161 to 5,390 square feet of living area and have improvement assessments ranging from \$14.23 to \$18.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The first issue before the Property Tax Appeal Board is the correct square footage attributable to the subject improvement. The Board finds that the appellant substantiated the claim that the subject's living square footage is different than the public record presented by the board of review. The Board finds that a review of the appraiser's sketch and its perimeter measurements are consistent with the appellant contention the subject contains 6,309 square feet of living area. Consequently, the Board finds the subject contains 6,309 square feet of living area.

In all, the Board finds that the parties submitted seven properties as comparable to the subject. The Board accords the appellant's comparables numbered two through four the most weight. Secondary weight is accorded by the Board to the board of review's comparable number three. The appellant's properties are similar in age, construction type, and amenities when compared to the subject. The board of review's comparable number three, while similar to the subject, does not offset the weight given the appellant's three comparables. The remaining

comparables are accorded minimal weight by the Board as these properties differ, primarily in size, when compared to the subject. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.